



DeKalb County Finance Department
Internal Audit & Licensing
330 W. Ponce De Leon Ave.
DECATUR, GA 30031
404-371-2461 – 404-3719274
Fax 404-371-2946

March 15, 2005

MASSAGE THERAPISTS RENEWAL REQUEST FORM – 2005

Massage therapists have the option of paying a professional tax of \$400 or an occupational tax based on estimated gross receipts and number of employees. The occupational tax consist of Four parts: (1) a base administrative fee of \$60.00, (2) a minimum gross receipts tax of \$50.00 (3) a business tax on gross receipts over \$20,000 and (4) an employee fee per worker (minimum of one, including the owner/operator and anyone else working in the business).

All massage therapists must attach a health certificate to their 2005 renewal return or payments. Enclosed is a new certificate from to be completed by a physician licensed to practice in the State of Georgia. The health certificate must be dated no more than thirty days (30) prior to the renewal date of your 2005 massage license.

Massage therapists are not required to live in DeKalb County. Therapists who live outside of the County are required to have and continuously maintain a registered agent who lives in DeKalb County. Our office will provide the agent form to be completed and signed by the agent and therapist. Massage therapists licensed with our office in 2004 are authorized to renew their license for 2005 without providing evidence that they have passed the National Certification Board of Therapeutic Massage and Body Works (NCBTMB) examination. Massage therapists licensed with our office prior to 2001 are not grand fathered and must provide proof of passing the NCBTMB examination

The bottom portion of this form should be completed for 2004 and 2005 and returned to our office. To assist you in making your selection, your 2005 tax rate will be .00078 times the gross receipts and the employee fee is \$14.00 per person, which includes the owner/operator. Payment of 2005 renewal fee or tax is due April 15, 2005.

If you have any questions, please call Dwight Greene at (404) 371-2772 or Monroe Scott at (404) 371-2948.

Please complete and return the bottom portion of this form to us by April 15, 2005

Account Number : _____

Therapist Name: _____

	2004 Actual	2005 Estimates
1 Georgia Gross Receipts, Including DeKalb County	_____	_____
2 Number of employees (at least one, including owner/operator)	_____	_____
3 _____ I elect to pay the per professional practitioner fee	_____ \$400	_____ \$400

I certify all information on this return is true and correct. The 2004 actual figures can be used as 2005's estimate or you can use a good faith estimate. Do not report gross receipts if elect to pay \$400/ therapist.

Signature

Business telephone number

Date